



County of Los Angeles Public Library ■ [www.colapublib.org](http://www.colapublib.org)  
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Margaret Donnellan Todd  
County Librarian  
June 07, 2011

The Honorable Board of Supervisors  
County of Los Angeles  
383 Kenneth Hahn Hall of Administration  
500 West Temple Street  
Los Angeles, California 90012

Dear Supervisors:

**REQUEST TO APPROVE TAX RATE RESOLUTION  
FOR FISCAL YEAR 2011-12 VOTER-APPROVED LIBRARY SPECIAL TAX  
FOR LIBRARY SERVICES  
(ALL SUPERVISORIAL DISTRICTS) (3 VOTES)**

**SUBJECT**

Approve the resolution that will set the amount to be levied for the County Library's voter-approved special tax at \$28.05 per parcel for Fiscal Year 2011-12, which is based on an increase of 0.753% over the Fiscal Year 2010-11 approved rate of \$27.84 per parcel, pursuant to the applicable change in the California Consumer Price Index (CCPI). The recommended increase in the special tax rate will allow the Public Library to maintain the augmented service in libraries serving the areas that are subject to the special tax at the highest supportable level. The proposed tax rate will increase the Public Library's special tax revenue by \$96,000.

**IT IS RECOMMENDED THAT YOUR BOARD:**

1. Adopt the attached resolution acknowledging the maximum allowable special tax rate of \$28.05 per parcel for Fiscal Year 2011-12 and setting the amount to be levied for the Fiscal Year 2011-12 tax rate for the County Library's voter-approved special tax at \$28.05 per parcel, which is equal to the maximum allowable rate and includes a 0.753% increase over the Fiscal Year 2010-11 approved rate of \$27.84 per parcel, based on the percentage change in the California Consumer Price Index.
2. Instruct the County Librarian and Auditor-Controller to take all actions necessary to implement the special tax levy for Fiscal Year 2011-12, as approved by your Board.

### **PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION**

Your Board's approval of the recommended special tax rate for Fiscal Year 2011-12 will allow the Public Library to partially offset the increases in the operating cost of augmented services at the libraries serving the areas that are subject to the special tax.

On August 24, 2010, the Santa Clarita City Council adopted Resolution 10-71 to withdraw from the County Library System and assume the responsibility for providing library services to the residents of Santa Clarita effective on July 1, 2011. The City's action is authorized pursuant to the authority granted to the City under the provisions of Sections 19116 (a) and 19116 (c) of the California Education Code. Commencing with Fiscal Year 2011-12, the County Library will cease to collect the special tax on parcels within the City of Santa Clarita's jurisdiction.

### **Implementation of Strategic Plan Goals**

Approval of the recommended award is consistent with the County's Strategic Plan Goals in the areas of Operational Effectiveness (1) and Community and Municipal Services (3).

### **FISCAL IMPACT/FINANCING**

With your Board's approval of the recommended special tax rate of 28.05 per parcel to be levied in Fiscal Year 2011-12, the Public Library's Fiscal Year 2011-12 Final Adopted Budget will reflect the collection of \$11,456,000 in voter-approved special tax revenue, which is an increase of \$96,000 to partially offset increases in the operating costs.

### **FACTS AND PROVISIONS/LEGAL REQUIREMENTS**

Government Code Sections 23027 and 50075 et seq. require that the Board approve the attached resolution in conjunction with the levying of taxes. This resolution will acknowledge and levy the maximum allowable special tax rate of \$28.05 per parcel for Fiscal Year 2011-12. This is consistent with the resolution adopted by the Board on March 4, 1997, which provides that the maximum increase to the special tax each year be 2% or the percentage change in the CCPI for the prior fiscal year, whichever is less. For any fiscal year, the Board may levy the special tax at less than the maximum allowable amount. The recommended levy amount is based on the applicable change in CCPI of 0.753% for Fiscal Year 2011-12. The special tax rate of \$28.05 per parcel for Fiscal Year 2011-12 is the recommended levy to be approved by your Board in the attached resolution.

The attached resolution was approved as to form by County Counsel.

### **IMPACT ON CURRENT SERVICES (OR PROJECTS)**

Approval of the recommended rate increase will offset the increased operating cost and allow the Public Library to maintain the services at the highest supportable level.

Respectfully submitted,

A handwritten signature in cursive script, reading "Margaret Donnellan Todd". The ink is dark and the signature is fluid, with the first name "Margaret" being the most prominent.

MARGARET DONNELLAN TODD  
County Librarian

MDT:YDR:MR:bf

Enclosures

c: Chief Executive Officer  
County Counsel  
Executive Officer, Board of Supervisors  
Auditor-Controller

**RESOLUTION OF THE BOARD OF SUPERVISORS  
FIXING THE RATE OF THE VOTER-APPROVED SPECIAL TAX  
FOR COUNTY LIBRARY SERVICES AND FACILITIES AND LEVYING A TAX  
UPON THE TAXABLE PROPERTY FOR FISCAL YEAR 2011-12**

**WHEREAS**, on June 3, 1997, the voters approved a special tax to provide funding for County library services and facilities in the Enhanced Service Area as provided in the Resolution and ballot language adopted by the Board of Supervisors on March 4, 1997; and

**WHEREAS**, Section 2 of said Resolution provides that the authorized maximum amount of the special tax per parcel for the initial fiscal year, July 1, 1997 to June 30, 1998, shall be \$22.00 per parcel of property; and thereafter, the maximum amount that the special tax shall increase each year is 2 percent, or the percentage change in the California Consumer Price Index (CCPI) for the prior fiscal year, whichever is less, although for any fiscal year, the Board may levy the special tax at less than the maximum amount; and

**WHEREAS**, on July 20, 2010, the Board of Supervisors adopted a resolution fixing the special tax rate at \$27.84 per parcel for Fiscal Year 2010-11, consistent with the Resolution adopted by the Board on March 4, 1997; and

**WHEREAS**, on August 24, 2010, the Santa Clarita City Council adopted Resolution 10-71 to withdraw from the County Library System and assume the responsibility for providing library services to the residents of Santa Clarita effective on July 1, 2011, and commencing with Fiscal Year 2011-12, the County Library will cease to collect the special tax on parcels within the City of Santa Clarita's jurisdiction; and

**WHEREAS**, based on the percentage change in the applicable CCPI of .753 percent, as determined by the California Department of Industrial Relations for Fiscal Year 2011-12, the maximum amount that the special tax for Fiscal Year 2011-12 may be increased is by a factor of 1.00753, which represents the lesser amount of 2% or the percentage change in the CCPI for the prior fiscal year;

**WHEREAS**, a .753 percent increase in the maximum amount per parcel for Fiscal Year 2010-11 rate results in a rate of \$28.05 per parcel for Fiscal Year 2011-12; and

**NOW, THEREFORE, BE IT RESOLVED** that pursuant to Section 23027 and Section 50075 et seq. of the Government Code of the State of California, the Board of Supervisors of the County of Los Angeles does hereby levy a Fiscal Year 2011-12 voter-approved special tax rate in the amount of \$28.05 per parcel for library purposes, upon the taxable property of the County within the cities of Cudahy, Culver City, Duarte, El Monte, La Cañada-Flintridge, Lakewood, Lomita, Lynwood, Maywood and West Hollywood, and within the unincorporated area of the County excluding the unincorporated area within the boundaries of the Altadena Library District and the Palos Verdes Library District, at the rate herein fixed.

The foregoing resolution was, on the \_\_\_\_\_ day of \_\_\_\_\_, 2011, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

SACHI A. HAMAI, Executive Officer-Clerk of the  
Board of Supervisors of the County of Los Angeles

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Deputy

APPROVED AS TO FORM:

Andrea Sheridan Ordin  
County Counsel

By: \_\_\_\_\_

Jill Jones  
Deputy County Counsel